**ORANGE COUNTY**
**BOARD OF COMMISSIONERS**
**ACTION AGENDA ITEM ABSTRACT**
**Meeting Date:** July 9, 2026

**Action Agenda**
**Item No.** 6-c

**SUBJECT:** Review and Establishment of Oversight Responsibilities for the Orange County Tax Administrator

**DEPARTMENT:** County Manager

**ATTACHMENTS:**
1) North Carolina General Statute 105-294 – Tax Assessor
2) North Carolina General Statute 105-349 – Tax Collector
3) UNC School of Government Article on Supervising the Tax Administrator

**INFORMATION CONTACT:**
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**PURPOSE:** To review and establish oversight responsibilities for the Orange County Tax Administrator. These responsibilities will be used in pending recruitment materials and subsequently codified in the County's Personnel Ordinance and/or other policy documents.

**BACKGROUND:** In May 2026, Board Chair Jean Hamilton requested through a petition that the Board review and consider taking action to exempt the Tax Administrator position from the County Personnel Ordinance and to establish a process for review and oversight by the Board of Commissioners.

The County is currently in the process of developing recruitment materials for the next Tax Administrator, and those documents cannot be finalized until the question of oversight responsibility is resolved. If the Board reaches a decision at this July 9$^{th}$ meeting, the recruitment would be posted from July 13, 2026 through August 13, 2026, with candidate vetting and selection occurring in September 2026.

Under North Carolina General Statutes 105-294 and 105-349 (attached), the Board of Commissioners is responsible for appointing a Tax Assessor and Tax Collector respectively. The law allows those positions to be held concurrently by a single person. Orange County has chosen to combine the two (2) roles in the position of Tax Administrator. Similar to the Board's appointment responsibility, the Board may also remove the Tax Administrator for good cause after providing that person with written notice and an opportunity to appear and be heard at a public session of the Board.

Although the Statute is clear on the appointing authority of the Board, neither Statute suggests how those positions ought to be supervised. North Carolina General Statute 153A-82 authorizes the County Manager to "direct and supervise" all county offices, departments, boards and agencies subject to the "general control" of the governing board. As a result, the Tax Administrator has historically been supervised by the County Manager by virtue of the Manager's general duties under State law. However, this default reporting relationship could be changed by amending the County's Personnel Ordinance to exempt the Tax Administrator from the Ordinance, making the position directly responsible to the Board of Commissioners.

The Personnel Ordinance currently exempts members of the Board of Commissioners, County Attorney, County Manager, Clerk to the Board, members of advisory and special boards and commissions, and other subsets of employees in specific circumstances. The Tax Administrator could be added to this list of exemptions.

The responsiblity to oversee any position or function encompasses a variety of different functions. These functions include planning and orgainizing work, setting priorities, directing and delegating work, monitoring and controlling outputs and outcomes (including evaluating performance), motiviating responsiveness and continuous improvement, developing skills, and resolving conflict. Counties throughout the State have chosen to divide these oversight functions differently between the Board of Commissioners and the County Manager.

The UNC School of Government published a blog post in January 2024 (attached) that addresses some of the questions surrounding supervision of the Tax Administrator. The County's Human Resources Department also conducted a survey of North Carolina counties to determine how oversight and supervision is accomplished in other counties. The Department received eleven (11) complete responses as summarized below.

| | Population 2020 Census | Formal Reporting Responsibility | Annual Performance Evaluation | Approval of Work Plan, Goals, and Priorities | Day to Day Supervision and Operational Direction |
|---|---|---|---|---|---|
| Alamance County | 171,415 | County Manager | County Manager | County Manager | County Manager |
| Alexander County | 36,444 | County Manager | County Manager | County Manager | County Manager |
| Chatham County | 76,285 | Assistant County Manager | Assistant County Manager | Assistant County Manager | Assistant County Manager |
| Cumberland County | 334,728 | County Manager | County Manager | County Manager | County Manager |
| Franklin County | 68,573 | County Manager | County Manager with Board Input | County Manager | County Manager |
| Gaston County | 227,943 | Deputy County Manager | None | Deputy County Manager | Deputy County Manager |
| Granville County | 60,992 | County Manager | County Manager | County Manager | County Manager |
| Iredell County | 186,693 | Deputy County Manager | Deputy County Manager | Deputy County Manager | Deputy County Manager |
| Johnston County | 215,999 | Board of Commissioners and County Manager | Board of Commissioners | County Manager | County Manager |
| Person County | 39,097 | Board of Commissioners and County Manager | County Manager | County Manager | County Manager |
| Pitt County | 170,243 | Board of Commissioners | County Manager with Board Input | County Manager with Board Input | County Manager |

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| | | and County Manager | | | |

All of the counties that responded to the survey place responsibility for day to day supervision of the Tax Administrator with the County Manager, Assistant County Manager, or Deputy County Manager. Two (2) counties share responsibility for performance evaluations between the Board and County Manager, and one (1) County assigns responsibility for performance evaluations exclusively to the Board of Commissioners. Formal reporting responsibilities are similarly mixed with three (3) of the eleven (11) counties reporting shared responsibility and eight (8) counties designating the County Manager, Assistant County Manager, or Deputy County Manager as the formal supervisor of the Tax Administrator.

The Board could choose from one or a combination of the following options for overseeing the Tax Administrator:

1. The Board could assume all oversight and supervisory responsiblity for the position including day to day supervision and the development and approval of an annual work plan and annual performance evaluation.
2. The Board of Commissioners could assume responsibility for annual work plan development and performance evaluation while assigning day to day operational supervision to the County Manager.
3. The County Manager could be responsible for day to day operational oversight and be required to seek input and approval from the Board on the Tax Administrator's annual work plan and performance evaluation.
4. The County Manager could be responsible for day to day operational oversight and provide the Board with the Tax Administrator's annual work plan and performance evaluation for informational purposes only.
5. The County Manager could be responsible for day to day operational oversight, the annual work plan and annual performance evaluation without Board input or information.

**FINANCIAL IMPACT**: The assignment of oversight responsbility for the Tax Administrator has no financial impact.

**ALIGNMENT WITH STRATEGIC PLAN:** This item supports all of the goals and objectives of the Strategic Plan as reliable and trusted tax values are fundamental in supporting all operations of County government.

**RECOMMENDATION(S):** The Manager recommends that the Board establish oversight responsibilities for the Orange County Tax Administrator that can be used in recruitment materials and subsequently codified in the County's Personnel Ordinance and/or other official policy documents.